IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 14TH SEPTEMBER 2007 / 23RD BHADRA 1929

OP.No. 11600 of 2002(E)

PETITIONER:

K.M.JOSEPH, PROPRIETOR,
OSCAR BITU CHEMICALS, 9/418-B, MANJUMMEL P.O.,
PIN-683501.

BY ADV. SRI.T.V.GEORGE
SRIRAJESH MATHEW

RESPONDENTS:
---

1. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO TAXES TRIVANDRUM.

2. THE COMMISSIONER OF SALES TAX,
TRIVANDRUM.

3. DEPUTY COMMISSIONER OF SALES TAX,
PALAKKAD.

4. THE SALES TAX OFFICER,
MEENAKSHIPURAM CHECK POST, PALAKKAD DISTRICT.

BY G.P. SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/09/2007, THE COURT ON 14/09/2007 DELIVERED THE FOLLOWING:

ORDER ON CMP NO.20140/2002 IN O.P. NO.11600/2002

DISPOSED OF VIDE JUDGMENT:

14.9.2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF ORDER DT.20.2.97 PASSED BY GENERAL MANAGER OF DIST. INDUSTRIES CENTRE, ERNAKULAM.

P2: TRUE COPY OF REPRESENTATION OF PETITIONER ON BEHALF OF SALES TAX OFFICER, ON 25.4.02.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

.....

O.P. No.11600 of 2002

.....

Dated this the 14th day of September, 2007.

JUDGMENT

The issue raised is covered in favour of the petitioner by judgment of this court in THRESSIAMMA CHIRAYIL V. STATE OF KERALA (2007 (1) KLT 303. However, Government Pleader submitted that the said judgment is subject matter of SLP. In the circumstances, O.P. is allowed following the above judgment and cancelling the demand of entry tax from the petitioner. However, if SLP is allowed, respondents are free to revise the demand and recover the amount under the bond executed by the petitioner.

C.N.RAMACHANDRAN NAIR
Judge

pms